

26	As used in this part:
27	(1) "Actively devoted to urban farming" means that:
28	(a) land is devoted to active urban farming activities; and
29	(b) the land produces greater than 50% of the average agricultural production per acre:
30	(i) as determined under Section 59-2-1703; and
31	(ii) for the given type of land and the given county or area.
32	(2) "Rollback tax" means the tax imposed under Section 59-2-1705.
33	[(3) (a) Subject to Subsection (3)(b), "urban farming" means cultivating food or other
34	marketable crop:]
35	[(i) with a reasonable expectation of profit from the sale of the food or other
36	marketable crop; and]
37	[(ii) from irrigated land located in a county that has adopted an ordinance governing
38	urban farming in the county, pursuant to Section 59-2-1714.]
39	[(b) "Urban farming" does not include:]
40	[(i) cultivating food derived from an animal; or]
41	[(ii) grazing.]
42	(3) (a) "Urban farming" means:
43	(i) if performed on land located in a county of the first or second class, cultivating food
44	or other marketable crop:
45	(A) with a reasonable expectation of profit from the sale of the food or other
46	marketable crop; and
47	(B) from irrigated land located in a county that has adopted an ordinance governing
48	urban farming in accordance with Section 59-2-1714; or
49	(ii) if performed on land located in a county other than a county of the first or second
50	<u>class:</u>
51	(A) cultivating food or other marketable crop or engaging in livestock production,
52	including grazing; and
53	(B) performing the activity described in Subsection (3)(a)(ii)(A) with a reasonable
54	expectation of profit and from irrigated land located in a county that has adopted an ordinance
55	governing urban farming in accordance with Section 59-2-1714.
56	(b) "Urban farming" does not include the following, if performed on land located in a

31	county of the first of second class:
58	(i) livestock production; or
59	(ii) grazing.
60	(4) "Withdrawn from this part" means that land that has been assessed under this part is
61	no longer assessed under this part or eligible for assessment under this part for any reason
62	including that:
63	(a) an owner voluntarily requests that the land be withdrawn from this part;
64	(b) the land is no longer actively devoted to urban farming;
65	(c) (i) the land has a change in ownership; and
66	(ii) (A) the new owner fails to apply for assessment under this part as required by
67	Section 59-2-1707; or
68	(B) an owner applies for assessment under this part, as required by Section 59-2-1707,
69	but the land does not meet the requirements of this part to be assessed under this part;
70	(d) (i) the legal description of the land changes; and
71	(ii) (A) an owner fails to apply for assessment under this part, as required by Section
72	59-2-1707; or
73	(B) an owner applies for assessment under this part, as required by Section 59-2-1707,
74	but the land does not meet the requirements of this part to be assessed under this part;
75	(e) the owner of the land fails to file an application as provided in Section 59-2-1707;
76	or
77	(f) except as provided in Section 59-2-1703, the land fails to meet a requirement of
78	Section 59-2-1703.